

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael S. Daugherty
DOCKET NO.: 06-20497.001-R-1
PARCEL NO.: 01-13-304-008-0000

The parties of record before the Property Tax Appeal Board are Michael S. Daugherty, the appellant, and the Cook County Board of Review.

The subject property consists of a six-year-old, two-story, single-family dwelling of masonry construction containing 5,576 square feet of living area and located in Barrington Township, Cook County. Features of the home include three and one-half bathrooms, a partial-finished basement, air-conditioning, two fireplaces and a four-car attached garage.

The appellant's wife, Kelly Daugherty, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs of the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within the same survey block as the subject. Three comparables are located on the same street as the subject. The improvements range in size from 5,191 to 6,545 square feet of living area and range in age from one to seven years. The comparables contain from three and one-half to five full bathrooms, a finished or unfinished basement, air-conditioning, from one to three fireplaces, a gazebo and a four-car garage. The improvement assessments range from \$15.63 to

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,186
IMPR.:	\$	95,814
TOTAL:	\$	112,000

Subject only to the State multiplier as applicable.

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\$18.76 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$132,093. The subject's improvement assessment is \$115,907 or \$20.79 per square foot of living area. The board's evidence disclosed that the subject sold in April 2005 for a price of \$1,405,000. Also, the board submitted a list of properties that sold which included the subject's April 2005 sale, however, descriptions of the other sale properties were not provided.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted two new comparable properties and argued that they further supported a reduction in the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

First, the Property Tax Appeal Board did not consider the two new comparables submitted in rebuttal. *Section 1910.66 (c), of the Official Rules of the Property Tax Appeal Board* states in part, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." 86 Ill. Adm. Code §1910.66(c). Therefore, the Property Tax Appeal Board is precluded from considering the new comparables submitted as rebuttal evidence.

Next, the appellant submitted four properties suggested as comparable to the subject to corroborate his equity argument. The Property Tax Appeal Board finds these properties similar to the subject in size, location, age and amenities and have improvement assessments ranging from \$15.63 to \$18.76 per square foot of living area. The subject's per square foot improvement assessment of \$20.79 falls above the range established by these properties. In support of its assessment, the board of review

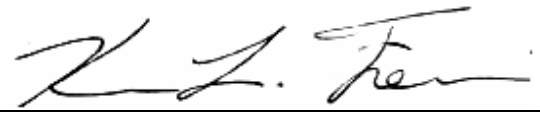
only pointed to the subject's 2005 sale but did not address the appellant's equity contention.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

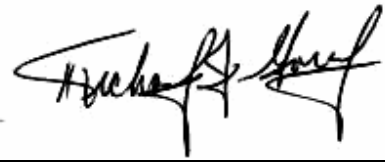
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.




Chairman




Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.